

**BOARD OF TAX ASSESSORS**

Brewer Bentley  
Melvin DeShazor  
Ralph Manning



(P): 229-263-7920 (F): 229-263-5125  
Email: taxassessors@brookscountyga.gov  
Website: www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

### Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: January 10, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

#### Agenda

##### Special Organizational Session

1. Call to Order
  - a. Election of Chairperson
  - b. Appointment of Vice Chairperson
  - c. Appointment of Secretary
2. Adjourn

##### Settlement Conference

- 2023 Appeal #2824, Regarding valuation of real property identified as Parcel 025 0017A

##### Regular Meeting

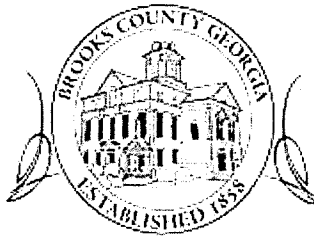
- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
  - 1) Regular meeting held December 13, 2023
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
- V. Unfinished Business *-Carroll Cooper*
  - 2) BOE decisions, 2023 appeals
  - 3) Amended prebill digest
- VI. New Business
  - 4) Designation to receive returns and homestead applications
  - 5) Personal property reporting forms
  - 6) Homestead exemptions
  - 7) Errors/adjustments
  - 8) Covenant applications and releases
  - 9) Parcel combinations
  - 10) Preliminary ratio analysis, 2023 sales
- VII. Chief Appraiser's Report/Comments
  - 11) Updates-vehicle, breach and terminate notices mailed 1/5/2024, budget

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Brooks County Board of Tax Assessors. This document does not claim to be complete, and it is subject to change at any time.

Prepared by: Wayne Waldron

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## **Brooks County Board of Tax Assessors**

610 South Highland Road, Quitman, GA 31643

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- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

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**Prepared by: Wayne Waldron**

***Brooks County Board of Tax Assessors***  
***Meeting Minutes***

January 10, 2024

**Special Organizational Session**

At 5:08 p.m. on January 10, 2024, Mr. Wayne Waldron called to order a special organizational session of the Brooks County Board of Assessors to appoint a Secretary, Chair, and Vice Chair of the Board. In attendance were Wayne Waldron, Mica Jarvis, Taylor Hart, Brewer Bentley, Ralph Manning, & Melvin DeShazior.

Mr. Waldron stated that all members were in good standing and possess current certificates from the Department of Revenue. He then asked for a nomination to serve as Chairman of the Board of Assessors for 2024.

- a) Mr. Bentley nominated Mr. Melvin DeShazior as Chairman of the Board for the year 2024. All members voted in favor of the nomination.
- b) Mr. DeShazior called for a nomination for Vice-Chairman. Mr. Bentley nominated Ralph Manning to serve as Vice-Chair of the Board of Assessors for the year 2024. All members voted in favor of the nomination.
- c) With the consent of all members, Mr. DeShazior appointed Mica Jarvis as Secretary for the year 2024.

There being no further business, the session was adjourned at 5:09 p.m.

**Settlement Conference**

Assessors held a settlement conference with Mr. Ricky T. Simpson regarding his appeal to Superior Court. The conference ended without a settlement.

**Scheduled Monthly Meeting**

**I. Call to Order**

Mr. DeShazior called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:37 p.m. on January 10, 2024 with all members present. Also in attendance were Wayne

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 1/10/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/7/2024



Waldron, Chief Appraiser; Mica Jarvis, Secretary; and Taylor Hart, Property Appraiser. Mr. DeShazor led the Board in prayer.

## II. Approval of Minutes from Previous Meetings

- 1) Assessors reviewed minutes from the previous meeting held on December 13, 2023. After review, Mr. Manning made a motion to approve the minutes with correction. Mr. Bentley seconded. All members in favor. Motion carried.

## III. Approval of Proposed Agenda

Assessors reviewed the proposed agenda for the current meeting. Mr. Waldron requested the agenda be amended to include a taxpayer request and an executive session on a personnel matter. After review, Mr. Manning made a motion to approve the proposed agenda with the suggested amendments. Mr. Bentley seconded. All members in favor. Motion carried.

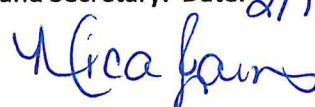
## IV. Appearances/Taxpayer Requests

Mr. Waldron presented a request from Carroll Cooper regarding the correction of a clerical oversight affecting the conservation use assessment of parcel number 004 0003. Mr. Waldron explained how the staff mistakenly overlooked one of the five parcels that Mr. Cooper had intended to renew in conservation covenants in 2023. Although Mr. Cooper was properly notified, the mistake was with the office. Mr. Manning made a motion to approve the 2023 application for conservation use assessment. Mr. Bentley seconded. All members in favor. Motion carried. Mr. DeShazor signed the application and correction order for the parcel.

## V. Unfinished Business

- 2) Assessors reviewed the active appeal list (see attached). Mr. Waldron informed the Assessors that Sendero Ranch has not filed an appeal to Superior Court within the allowed time frame. Mr. Manning made a motion to turn over the covenant breach to Becky Rothrock, Tax Commissioner. Mr. Bentley seconded the motion. All members in favor. Motion carried.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 1/10/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/17/2024



- 3) Assessors reviewed the amended Prebill Mobile Home Tax Digest. After review, Mr. Bentley made a motion to approve the amended Prebill Mobile Home Digest. Mr. Manning seconded the motion. All members in favor. Motion carried.

#### VI. New Business

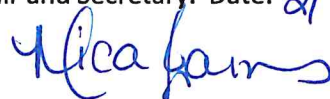
- 4) Assessors accepted a letter (see attached) from Becky Rothrock, Tax Commissioner, delegating authority to receive Real and Personal property returns and applications for homestead exemptions to the Board of Assessors for the year 2024.
- 5) Mr. Waldron informed the Board of the number and type of personal property reporting forms that have been mailed (see attached).
- 6) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemptions were approved.
- 7) Assessors reviewed parcel combination requests (see attached) The office staff has verified taxes have been paid for affected parcels. After review, parcel combinations were approved as attached.
- 8) Assessors reviewed errors/adjustments (see attached). After review, Mr. Manning made a motion to approve adjustments as attached. Mr. Bentley seconded. All members in favor. Motion carried.
- 9) Assessors reviewed covenant releases (see attached). After review, covenant releases were approved as attached.
- 10) Mr. Waldron presented the Board with the preliminary ratio analysis (see attached) and a listing of all sales from 2023. Ratios for most classes have fallen out of the acceptable range. The Board reviewed the ratios and discussed the results.

#### VII. Chief Appraiser's Report/Comments

- 11) Mr. Waldron informed the Board that the new vehicle remains unmarked while awaiting the decals that were ordered. Ms. Jarvis will follow up on the order.

Mr. Waldron informed the Board that the breach and termination letters discussed at the prior meeting were mailed on January 5, 2024.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 1/10/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/7/2024



Assessors were presented with the current budget report and an email that was sent regarding questions and discrepancies with actual and expected expenditures.

Mr. Waldron reported on the staff's progress with real and personal property as well as the anticipated implementation of Mobile Assessor before the next meeting.

**VIII. Assessors Comments**

Mr. Manning received communication from a taxpayer regarding a potential breach. Mr. Waldron explained the process and got a contact number from Mr. Manning to reach out to the owner.

Mr. DeShazor began a general discussion on the role of the office in ingress/egress easements and county zoning regulations.

**IX. Executive Session**

Mr. Manning made a motion to enter an executive session on personnel issues at 6:56 p.m. Mr. Bentley seconded. All members in favor. Motion carried.

Mr. Manning made a motion to leave the executive session at 6:58 p.m. Mr. Bentley seconded. All members in favor. Motion carried.

Mr. Manning made a motion to implement the budgeted salary increase of 3.5% for Mr. Wayne Waldron, Chief Appraiser. Mr. Bentley seconded. All members in favor. Motion carried.

**X. Adjournment**

There being no further business, Mr. DeShazor adjourned the meeting at 7:15 p.m.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 1/10/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/7/2024



**Active Appeal List**

LASTNAME	APPEAL YR	PARCEL NO / PP ACCT	STATUS	APPEAL TYPE	APPEALKEY
CABRAL	2023	J1 0056	BOE No Change	R	2860
MCCARTHY	2023	146 00011	BOE No Change	R	2960
SIMPSON	2023	025 0017A	Superior Court	R	2824
THOMAS	2023	Q9 0017	BOE No Change	R	2873
THOMAS	2023	106 0004	BOE No Change	R	2875
THOMAS	2023	106 0002	BOE No Change	R	2876

APPEALTYPE	Count	VID100
R	6	210,920

# MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01	Taxable	97	78,535	2,055,988	2,134,523
	Taxable	97	78,535	2,055,988	2,134,523
02	Taxable	1004	2,382,192	22,231,285	24,613,477
	Taxable	1001	2,371,279	22,177,231	24,548,510
	Exempt	3	10,913	54,054	64,967
03	Taxable	12	14,264	318,673	332,937
	Taxable	12	14,264	318,673	332,937
04	Taxable	40	81,530	572,427	653,957
	Taxable	40	81,530	572,427	653,957
05	Taxable	73	64,312	1,011,357	1,075,669
	Taxable	73	64,312	1,011,357	1,075,669
99	Taxable	421	597,863	7,559,894	8,157,757
	Taxable	421	597,863	7,559,894	8,157,757
		1647	<< GRAND TOTALS >>		36,968,320

*Amended - As Submitted to Tax Commission*

*1/5/2024*

1/5/2024 9:54:59 AM

WINGAPSRVRIWingap



# MHP-rebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01	Taxable	97	78,107	2,058,136	2,136,243
	Taxable	97	78,107	2,058,136	2,136,243
02	Taxable	1004	2,385,113	22,158,306	24,543,419
	Taxable	1001	2,374,200	22,104,252	24,478,452
03	Exempt	3	10,913	54,054	64,967
	Taxable	12	14,264	318,673	332,937
04	Taxable	12	14,264	318,673	332,937
	Taxable	40	80,424	572,427	652,851
05	Taxable	40	80,424	572,427	652,851
	Taxable	74	64,327	1,039,062	1,103,389
99	Taxable	74	64,327	1,039,062	1,103,389
	Taxable	419	587,475	7,526,632	8,114,107
	Taxable	419	587,475	7,526,632	8,114,107
		1646	<< GRAND TOTALS >>		36,882,946

*Original as approved 12/13/2023*

12/13/2023 4:39:01 PM

WINGAPSPVR\W.Waldron

## Wayne Waldron

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**From:** Wayne Waldron  
**Sent:** Friday, January 5, 2024 10:19 AM  
**To:** 'Becky Rothrock'  
**Subject:** 2024 Mobile home digest  
**Attachments:** mh\_dig2024.zip; MHPrebillCR.pdf; MHPrebillDigest.pdf

Becky

The prebill mobile home digest files are attached as well as the list of all mobile homes and the consolidation reports. They digest files have also been uploaded to the wingap ftp site.

Wayne Waldron

Chief Appraiser  
Brooks County Board of Assessors Office  
610 South Highland Road  
Quitman, GA 31643  
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[wwaldron@brookscountyga.gov](mailto:wwaldron@brookscountyga.gov)  
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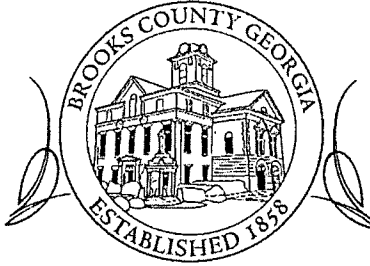
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**Becky Rothrock**

610 South Highland Rd

229-263-4586

[brothrock@brookscountytax.com](mailto:brothrock@brookscountytax.com)



**Tax Commissioner**

Quitman, GA 31643

229-263-9020 FAX

[www.brookscountytax.com](http://www.brookscountytax.com)

December 20, 2023

Brooks County Board of Tax Assessors  
c/o Wayne Waldron  
610 S Highland Rd  
Quitman, Georgia 31643

Re: Designation pursuant to O.C.G.A. §48-5-103(5)

Dear Board of Tax Assessors:

In my official capacity as Tax Commissioner of Brooks County, Georgia, and in my discretion, pursuant to O.C.G.A. §48-5-103(5), I hereby designate to the Board of Assessors of Brooks County, the authority and responsibility to receive tax returns as provided in O.C.G.A. §48-5-103(4) and to receive applications for homestead exemptions from ad valorem taxes.

Yours very truly,

Becky P Rothrock  
Brooks County Tax Commissioner

## Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)

Brewer Bentley    Melvin DeShazor    Ralph Manning

**Meeting Date:**                                      **Wednesday, January 10, 2024**

The staff of the Brooks County Board of Assessors have received and reviewed applications for homestead exemption on the following properties and propose acceptance of the exemptions as listed.

Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
262	012 0007	ESCOTO, JOSE SALVADOR & TERESA ORTIZ ESC	S4	S0	2
694	025 0002S00	LAMONS, DOROTHY JEAN	S4	S1	2
819	030 0002B	NAYFLISH, YEVA	S1	S0	2
1215	038 0001B	WATERS, CAROLYN	SC	S0	2
1451	046 0013	BURDICK, AMBER	S5	S0	2
1727	056 0003D	DORTCH, FAYE & GARY SR	SC	S0	2
2729	089 0004	HANCOCK, CARRIE	S4	SC	2
2789	090 0016	SEACORD, DARLEEN FLORENCE	S1	S0	2
2831	090 0039	BROOKS, VICTORIA & EVERLINA THOMAS	S3	S1	2
3285	107 0009B	LOYD, GARY E & MARY E	SC	S0	2
3287	107 0011	PATRICK, MICHAEL LESLIE & STEVENS, JOSEPH	S1	S0	2
3416	112 0006	HALL, JAMES	S1	S0	2
3470	113 0010	WARREN, JACK R & CHERYL LYNN	S1	S0	2
3665	121 0007A	PEACOCK, MARYBETH	SC	S0	99
3759	122 0035	MARTIN, CHARLES M & BONNIE J	S1	S0	2
3763	123 0001	CHANCE, EDGAR ALLEN & SERRENA ANN CHAN	S1	S0	2
3791	123 0014	BURNS, DALE	S4	S0	2
3995	135 0003D	BLANTON, LYNN	S4	S1	99
4433	BK1 0030	MONTESANO, JASON	S1	S0	3
4488	BK2 0038	SMITH, EDWARD R JR & JANICE POTTS SMITH	SD	S4	3
4808	J1 0072	TAYLOR, TURNER MITCHEL & SHELBY MOSLEY	S1	S0	99
4929	J2 0047A	SCHMIDT, JACOB LAWRENCE & CODI WALACH	S1	SE	99
5008	MN2 0049	SMALLWOOD, BARBARA	S4	S1	5
5323	P2 0097	WILLYARD, ARANA M & CLINTON WILLYARD	S1	S0	4
5846	Q14 0166	GIORDANI, WESLEY & ANGELINA	S1	S1	1
5847	Q14 0167	PITTS, JAMES R & HELEN M	SD	S1	1
6257	Q15 0111	KESSEL, STEPHEN MICHAEL JR & RAINEE DAWN	S1	S0	1
6580	Q19 0048	GOINS, ANDREW & ANNIE	SD	S1	1
6668	Q19 0127	LINDER, WILLIE & DEBRA BRYANT N/K/A DEBR	SD	S4	1
6696	Q19 0154	JOHNSON, GWENDOLYN	S3	S0	1
6864	Q20 0068	BROWN, LINDA	S3	S0	1
6887	Q20 0091	HEROLD, JOHN P & JEANETTE NELSON	S1	S1	1
7010	Q20 0203	MOSLEY, MARY ELLEN C/O VERNA LEE DENSON	S4	S0	1
7212	Q21 0030	WILLIAMS, FREDDIE JAMES & JOHNSON, ELLA	S4	S0	1
7238	Q21 0056	BROWN, TERRY L.E. PEGGY LEE SCRUGGS	S4	S1	1
7487	Q26 0003	BRUNNER, DAVID MICHAEL	S1	S0	1

## Brooks County Board of Tax Assessors

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Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
7798	Q28 0110C	FULTON, BESSIE L & JOHNNY O BONEY	S4	S1	1
8008	T11 0047	SEIVERD, JOHN H & HAZEL M 414 PARKVIEW C	S4	SC	99
8151	T5 0011	SIMPSON, JOAN	S4	S4	99
8193	026 0001J	BARBER, ROSA L & VANESSA FLOUNOY	S4	SC	2
8298	Q14 0057B	WILLIAMS, HENRY L JR	S1	S0	1
8332	112 0004H	GUESS, BONITA FAYE	S4	S1	2
8619	146HA 0006	HANCOCK, MICHAEL S & TAMMY M	S4	S1	99
8635	139CF 0004	GIGLIO, SARAH L & JOHN JORDAN GIGLIO	S1	S0	99
8645	139R 0018	SINGLETON, ARTIS J & COLISSIA S NULL	S5	S1	99
8664	139FA 0006	TYLER, KRISTY A & BOBBY H	S1	S0	99
8735	146HC 0001	BRADY, ANDREW	S5	S1	99
8825	094 0004E	CASEY, DAVE	S1	S0	2
8883	139QA 0003	MILLER, SANDRA J & JOHN A	S4	S1	99
8904	128 00191	TAYLOR, DUSTIN F & TRACY L	S1	S0	2
9085	134 00142	RIGDON, JULIAN O & SARAH V	S4	S1	99
9228	073 00152	LEON, MAGGIE	S1	S4	2
9245	066 00119	BARTON, JOHN M & ELAINE E	S4	S1	2
9275	073 00154	SAGER, VICTORIA L & MICHAEL	S1	S0	2
9343	114 00334	HOWELL, JERRY R & PHYLLIS K	S1	S1	2
9352	124 00053	ANDERSON, ASHLEY LASHUN	S1	S0	2
9365	135 0020E	MICHAEL, TERRY	S3	S1	99
9437	034 00063	KOSICK, TRACY M & LAVONNE M WANDERS	S1	S0	2
9529	031 00181	HARRISON, DENNIS	S4	S1	2
9654	079 001239	GRUNO, WILLIAM CARL & ASHLEE GRUNO	S1	S0	2
9697	090 0044B	JACKSON, SIMMIE F JR	SD	S1	2
9798	117 0009C	MIDDLEBROOKS, KISHA & JOHNNY	S5	S1	2
10010	074 0043E	REDDING, THOMAS ALLEN & MARTHA SUE RE	SC	S0	2
10025	079 00122	ROGERS, ROBERT A & STEPHANIE ANN ROGER	S1	S0	2
10198	121 002143	DENSON, WILLIE	S4	S1	2
10313	139J 0016	CHERUBIN, CLAUDE JUNIOR	S5	S0	99
10478	139I 0009	MEINKEN, KELLY	S1	S0	99
10561	113 00111	PEARSON, DOUGLAS E JR	S1	S0	2
10595	Q14 03711	HARRIS, JULIA L HEIRS C/O STEPHANIE SAPP	S1	S0	1
10631	T15 00071	BUTLER, MONTRESSOR & YVONNE BUTLER	S1	S0	99
10702	139 00148	VICENTE, MARTA & ANIBAL CALEL	S1	S0	99
10711	020 00212	WALL, JOSH R & CHARITY M	S1	S0	2
10714	020 00215	SIMPSON, CANDACE LYNN & CLAYTON DUSTIN	S1	S0	2
10926	D2 00011	WILBANKS, LORA BUSH	S1	S0	2
11187	093 004217	BROWN, NANCY ANN	S4	S0	2
11225	049 00027	SIRMANS, CURTIS E & CORLISS E	SD	S0	2
11278	110 00092	REYNOLDS, TONYA LYNN & APRIL LOUISE TROY	S1	S0	2
11445	104 00055	WHITE, AUSTIN JACOB & HARLIE MARIE WHITE	S1	S0	2
11485	019 00011	NAESTVOLD, JAMIE & SHERI SHIPLEY	S1	S0	2
11819	018 00532	ASHLEY, EDDIE JR & CASSANDRA MARIA FOWL	S1	S0	2

## Brooks County Board of Tax Assessors

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Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
11946	087 00341	FOLSOM, ROLAND BLAKE & SARAH ANN FOLSON	S1	S1	2
12108	124 00011	LOVETT, TIMOTHY DIXON & STEPHANIE ANNE	S1	S0	2
12111	134 000141	LEHMAN, BARBARA A & TIMOTHY ALLEN LEHMAN	S4	S0	99
12118	031 00024	HENDRICKSON, JEANNA & JOSH T PAYNE	S1	S0	2
12134	007 00102	KARVASALE, MARK J & KATHRIN	S1	S0	2
<b>Total:</b>	85				

Exemption      AY2024      AY2023

S0	0	53
S1	43	24
S3	4	0
SC	5	3
S4	22	4
S5	5	0
SD	6	0
SE	0	1
SS	0	0
<b>TOTAL:</b>	<b>85</b>	<b>85</b>

Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and approve the exemptions as presented.

  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning

# ACO Summary Batch

Batch			JAN2 4		Owner Name	C #	ACOCKEY	Property	TD	Original	Revised
Owner Account Number	Account #	Account Type	Dig Year		Owner Name	C #	ACOCKEY	Property	TD	Original	Revised
47611	5312	Real	2020		PEEPLER, CARMALJ	JAN24	3159 P2	0088	04	45,100	22,204
ADJUST VALUE PER CORRECTION											
47611	5312	Real	2021		PEEPLER, CARMALJ	JAN24	3160 P2	0088	04	44,800	21,496
ADJUST VALUE PER CORRECTION											
47611	5312	Real	2022		PEEPLER, CARMALJ	JAN24	3161 P2	0088	04	51,700	25,489
ADJUST VALUE PER CORRECTION											
44281	931860	Pers	2023		SUTTON, JOSHUA	JAN24	3162 055	0008	02	7,953	2,523
PER OWNERS WIFE (OWNER DECEASED) PROCRRAFT CAUGHT ON FIRE AND BURNED IN 2012. DELETE 2023 BILL.											
3603	932733	Pers	2023		GUESS, W RONALD	JAN24	3163 118	0010	02	11,998	6,341
ADJUSTED DEPRECIATION PER OWNER, DELETE 2023 BILL											
47649	932608	Pers	2022		BAKER, WAYNEB	JAN24	3164 127	0006A	02	11,116	431
PER OWNER BLUE WATER BOAT SOLD IN 2018. DELETE 2022 BILL.											
4209	431500	Pers	2023		MASON, DONALD J & SARAH	JAN24	3165 139	0102	99	11,385	0
PER OWNER BOATS ARE NOT LOCATED IN BROOKS COUNTY. DELETE 2023 BILL.											
3103	931931	Pers	2023		CROSBY, FRANCCESS	JAN24	3166 097	0013F	02	9,673	0
OWNER DOES NOT OWN ANY BOATS											
52052	933325	Pers	2023		CREELE, RANDAL JR	JAN24	3167		01	11,018	0
BOAT SOLD IN 2021. DELETE 2023 BILL.											
51100	933324	Pers	2023		CRAWFORD, JASON W &	JAN24	3168		04	5,727	5,000
PAID \$5,000 IN 2022											

43959	931836	Pers	2023	O'NEAL, RYAN THOMAS	JAN24	3169	094	0004C	02	10,224	2,867
PER OWNER BOAT SOLD 2016, DELETE 2023 BILL											
47664	932628	Pers	2024	CRUM, LEONAL	JAN24	3170	128	0030	02	15,758	500
BOAT GIVEN TO DAUGHTER 2023, BOAT TRANSFERRED TO NEW OWNER FOR 2024											
47664	932628	Pers	2022	CRUM, LEONAL	JAN24	3171	128	0030	02	15,031	6,800
DEPRECIATION ADJUSTED PER RETURN, DELETE 2022 BILL											
47664	932628	Pers	2023	CRUM, LEONAL	JAN24	3172	128	0030	02	6,800	6,800
DEPRECIATION ADJUSTED PER RETURN, DELETE 2023 BILL											
21035	0	Pers	2022	MANNING, WENDELL	JAN24	3173	059	0008	02	20,908	0
MOVED TO GRADY COUNTY 10/21/21											
50941	4393	Real	2022	SENDERO RANCH, LLC	JAN24	3174	147	0002	98	704,000	704,000
COVENANT BREACH EST \$12,144.68											
										983,191	804,451

16 Records included in report

*William D. Shugart*  
 Chairman, County Board of Assessors

*1/10/2024*  
 Date



## Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov

Brewer Bentley    Melvin DeShazor    Ralph Manning

**Meeting Date: Wednesday, January 10, 2024**

The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend acceptance as listed.

Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
1093	036 0049	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
1094	036 0049A	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
1108	036 0059	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
1112	036 0062	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
1121	036 0069	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2018	2	RELEASE
1161	037 0010	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
1537	048 0019	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
1550	049 0006	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
1586	049 0032	ADAMS, SYLVIA M & LAWRENCE E SR MARABL	CUVA/2020	2	RELEASE
2081	071 0001	BLAIR, WYNETTE ETAL	FLPA/2020	2	RELEASE
2346	078 0003	EDMONDSON, WILLIAM	CUVA/2018	2	RELEASE
2935	092 0015A	EDMONDSON, WILLIAM	CUVA/2020	2	RELEASE
1154	037 0007	GOSIER, LINDA	CUVA/2020	2	RELEASE
11789	071 00084	HADLEY, VIVIAN PYE	CUVA/2019	2	RELEASE
2008	067 0007	MARGETSON, GLORIA & KAREN VIRGINIA MILL	CUVA/2020	2	RELEASE
3747	122 0026	MONK, RAYMOND L & DAYNA CHIRSTINE MON	CUVA/2020	99	RELEASE
<b>Total:</b>	<b>16</b>				

Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and implement the actions as presented.

	CUVA	FLPA	Pref
Total Approved:	0	0	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	15	1	0

  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning

**Brooks County Board of Tax Assessors**

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, January 10, 2024

Parcel Combinations: AY2024

<u>Owner</u>	<u>2024 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
OCKOLOCOOCHEE IRREVOCABLE TRI	146 00134	146 00134	195.75	
		147 0001	1.4	
			197.15	
BOOTH, ALBERT KOY III	143 0012	143 0012	99.28	
		143 00121	17.96	
			117.24	

We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the above listed actions.

 Brewer Bentley
  Melvin DeShazor
  Ralph Manning

	LCI	Actual	UCI
Median	0.3584	0.3760	0.3920
Aggregate	0.3282	0.3434	0.3586
COD	0.1963		
PRD	1.0722		
Number of Samples	155		
Lowest Ratio	0.1040		
Highest Ratio	0.6464	<a href="#">View Array</a>	
Min Sample Size	3		
Standard Deviation	0.0968		

100%

Report Title res-ag-alt

	LCI	Actual	UCI
Median	0.3490	0.3866	0.3991
Aggregate	0.3450	0.3712	0.3974
COD	0.1549		
PRD	1.0019		
Number of Samples	40		
Lowest Ratio	0.1040		
Highest Ratio	0.5302	<a href="#">View Array</a>	
Min Sample Size	2		
Standard Deviation	0.0844		

100%

Report Title q1-alt

	LCI	Actual	UCI
Median	0.3410	0.3819	0.4059
Aggregate	0.3084	0.3355	0.3626
COD	0.1652		
PRD	1.0927		
Number of Samples	39		
Lowest Ratio	0.1368		
Highest Ratio	0.5377	<a href="#">View Array</a>	
Min Sample Size	2		
Standard Deviation	0.0863		

100%

Report Title q2-alt

	LCI	Actual	UCI
Median	0.3113	0.3641	0.3855
Aggregate	0.2928	0.3263	0.3598
COD	0.2443		
PRD	1.1048		
Number of Samples	46		
Lowest Ratio	0.1314		
Highest Ratio	0.6464	<a href="#">View Array</a>	
Min Sample Size	5		
Standard Deviation	0.1159		

100%

Report Title q3-alt

	LCI	Actual	UCI
Median	0.3280	0.3731	0.3997
Aggregate	0.2909	0.3222	0.3535
COD	0.2181		
PRD	1.1412		
Number of Samples	44		
Lowest Ratio	0.1189		
Highest Ratio	0.6164	<a href="#">View Array</a>	
Min Sample Size	4		
Standard Deviation	0.1061		
<u>100%</u>			

	LCI	Actual	UCI
Median	0.3584	0.3760	0.3894
Aggregate	0.3254	0.3425	0.3596
COD	0.1962		
PRD	1.0823		
Number of Samples	127		
Lowest Ratio	0.1040		
Highest Ratio	0.6464	<a href="#">View Array</a>	
Min Sample Size	3		
Standard Deviation	0.0985		
<u>100%</u>			

Report Title q4-alt

Report Title Res - All

	LCI	Actual	UCI
Median	0.3525	0.3781	0.3920
Aggregate	0.3261	0.3437	0.3613
COD	0.1785		
PRD	1.0899		
Number of Samples	98		
Lowest Ratio	0.1780		
Highest Ratio	0.6464	<a href="#">View Array</a>	
Min Sample Size	3		
Standard Deviation	0.0891		
<u>100%</u>			

	LCI	Actual	UCI
Median	0.2688	0.3723	0.4160
Aggregate	0.2737	0.3198	0.3659
COD	0.2546		
PRD	1.1173		
Number of Samples	29		
Lowest Ratio	0.1040		
Highest Ratio	0.5840	<a href="#">View Array</a>	
Min Sample Size	6		
Standard Deviation	0.1267		
<u>100%</u>			

Report Title Res - Imp

Report Title Res - Vac

	LCI	Actual	UCI
Median	0.2906	0.3438	0.4118
Aggregate	0.3070	0.3406	0.3742
COD	0.2098		
PRD	1.0153		
Number of Samples	25		
Lowest Ratio	0.1707		
Highest Ratio	0.4693	<a href="#">View Array</a>	
Min Sample Size	2		
Standard Deviation	0.0858		

[100%](#)

Report Title Agr - All

	LCI	Actual	UCI
Median	0.0000	0.3104	0.0000
Aggregate	0.2594	0.3289	0.3984
COD	0.2252		
PRD	0.9571		
Number of Samples	7		
Lowest Ratio	0.1707		
Highest Ratio	0.4408	<a href="#">View Array</a>	
Min Sample Size	3		
Standard Deviation	0.0939		

[100%](#)

Report Title Agr - Imp

	LCI	Actual	UCI
Median	0.2859	0.3864	0.4200
Aggregate	0.3127	0.3530	0.3933
COD	0.1742		
PRD	1.0139		
Number of Samples	18		
Lowest Ratio	0.1954		
Highest Ratio	0.4693	<a href="#">View Array</a>	
Min Sample Size	2		
Standard Deviation	0.0871		

[100%](#)

Report Title Agr - Vac

	LCI	Actual	UCI
Median	0.2295	0.3718	0.3981
Aggregate	0.2231	0.2881	0.3531
COD	0.2236		
PRD	1.2048		
Number of Samples	14		
Lowest Ratio	0.1189		
Highest Ratio	0.6182	<a href="#">View Array</a>	
Min Sample Size	5		
Standard Deviation	0.1240		

[100%](#)

Report Title Com - All

	LCI	Actual	UCI
Median	0.2295	0.3628	0.3937
Aggregate	0.2031	0.2782	0.3533
COD	0.2602		
PRD	1.2265		
Number of Samples	12		
Lowest Ratio	0.1189		
Highest Ratio	0.6182	View Array	
Min Sample Size	6		
Standard Deviation	0.1327		
<u>100%</u>			

	LCI	Actual	UCI
Median	0.0000	0.3824	0.0000
Aggregate	0.0000	0.3938	0.0000
COD	0.0411		
PRD	0.9711		
Number of Samples	2		
Lowest Ratio	0.3667		
Highest Ratio	0.3981	View Array	
Min Sample Size	0		
Standard Deviation	0.0000		
<u>100%</u>			

Report Title Com - Imp

Report Title Com - Vac

	LCI	Actual	UCI
Median	0.3104	0.3667	0.3998
Aggregate	0.2994	0.3310	0.3626
COD	0.2091		
PRD	1.0462		
Number of Samples	39		
Lowest Ratio	0.1189		
Highest Ratio	0.6182	View Array	
Min Sample Size	3		
Standard Deviation	0.1006		
<u>100%</u>			

	LCI	Actual	UCI
Median	0.2405	0.3385	0.3937
Aggregate	0.2620	0.3144	0.3668
COD	0.2597		
PRD	1.0541		
Number of Samples	19		
Lowest Ratio	0.1189		
Highest Ratio	0.6182	View Array	
Min Sample Size	5		
Standard Deviation	0.1166		
<u>100%</u>			

Report Title CIA - All

Report Title CIA - Imp

	LCI	Actual	UCI
Median	0.3246	0.3856	0.4160
Aggregate	0.3185	0.3546	0.3907
COD	0.1611		
PRD	1.0164		
Number of Samples	20		
Lowest Ratio	0.1954		
Highest Ratio	0.4693	<a href="#">View Array</a>	
Min Sample Size	2		
Standard Deviation	0.0823		

100%

	LCI	Actual	UCI
Median	0.3538	0.3734	0.3886
Aggregate	0.3230	0.3381	0.3532
COD	0.1996		
PRD	1.0793		
Number of Samples	166		
Lowest Ratio	0.1040		
Highest Ratio	0.6464	<a href="#">View Array</a>	
Min Sample Size	3		
Standard Deviation	0.0990		

100%

Report Title CIA - Vac

Report Title RACI - All

	LCI	Actual	UCI
Median	0.3490	0.3737	0.3889
Aggregate	0.3184	0.3356	0.3528
COD	0.1916		
PRD	1.0954		
Number of Samples	117		
Lowest Ratio	0.1189		
Highest Ratio	0.6464	<a href="#">View Array</a>	
Min Sample Size	3		
Standard Deviation	0.0950		

100%

	LCI	Actual	UCI
Median	0.3438	0.3730	0.3999
Aggregate	0.3184	0.3489	0.3794
COD	0.2184		
PRD	1.0278		
Number of Samples	49		
Lowest Ratio	0.1040		
Highest Ratio	0.5840	<a href="#">View Array</a>	
Min Sample Size	4		
Standard Deviation	0.1089		

100%

Report Title RACI - Imp

Report Title RACI - Vac

# WingAP Neighborhood Analysis

DESCRIPTION	NEIGH	MED	LCI	UCI	AGG	LCI	UCI	COD	PRD	SAMPLES	MIN SAMP	NH ADJ	NH PARCEL COUNT
EAST	00001	0.3892	0.3525	0.4187	0.3727	0.3458	0.3996	0.1461	1.0496	32	2	1.03	1293
QUITMAN	00010	0.3726	0.341	0.392	0.3113	0.2796	0.343	0.2027	1.1664	44	4	NA	2286
NORTH WEST	00015	0.3894	0.2688	0.449	0.2932	0.2142	0.3722	0.2897	1.2827	12	7	NA	1134
SOUTH EAST	00016	0.3166	0.2593	0.4047	0.3348	0.2917	0.3779	0.1975	0.986	13	2	1.26	673
WEST	00023	0.341	0.2142	0.4059	0.3138	0.2619	0.3657	0.2633	1.0484	19	5	NA	1552
SOUTH WEST	00029	0.3724	0	0	0.3202	0.2277	0.4127	0.3104	1.1693	8	6	NA	578
NORTH EAST	00035	0.3634	0.312	0.3885	0.3547	0.326	0.3834	0.1655	1.0054	28	2	1.10	2252
QUITMAN HISTORIC / DOWNTOWN	00070	0.3769	0	0	0.3477	0.276	0.4194	0.1802	1.0848	9	4	1.06	222

LCI = Lower Confidence Interval (95%)

UCI = Upper Confidence Interval (95%)

Samples = Number of sales included in study

Min\_Samp = Calculated number of samples required to achieve statistically valid sample size

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***Brooks County Board of Tax Assessors***  
***Meeting Minutes***

January 10, 2024

Settlement Conference

Ricky Tobe Simpson appeal of BOE decision to Superior Court

At 5:10 p.m. on January 10, 2024, Chairman of the Brooks County Board of Tax Assessors, Mr. Melvin DeShazor, called to order the settlement conference between the Board of Tax Assessors, with all members present, and Ricky Tobe Simpson. Also, in attendance were Mr. Wayne Waldron, Chief Appraiser; Ms. Mica Jarvis, Secretary; Ms. Taylor Hart, Appraiser.

Mr. Waldron stated the purpose and procedures of the settlement conference, pursuant to O.C.G.A 48-5-311 (g) in response to Ricky Tobe Simpson's written request to appeal the decision of the Board of Equalization to Superior Court. On November 30, 2023, the Brooks County Board of Equalization heard appeal #2824 by appellant Ricky Tobe Simpson and having heard all evidence presented and reviewed all information submitted did uphold the determination of the Board of Assessors and find that the property in question is taxable and the fair market value of the property for tax year 2023 is \$91,990.

Mr. Waldron presented the Board and Ricky Tobe Simpson with a packet containing all documents filed by Ricky Tobe Simpson, the notices mailed by the Assessors office, and the property record card, and a portion of the tax map of the property under dispute. Mr. Waldron reiterated that the purpose of the meeting was to meet in good faith to try to resolve the issue without proceeding to court and asked Ricky Tobe Simpson what he wanted from the Board.

Ricky Tobe Simpson began by stating his taxes are too high. He then stated that the residential improvement on the property is a utility building, with a bedroom, bathroom, and kitchen that he will occasionally stay in during weekends, but he could also stay in a tent. He claimed that the property under appeal is overvalued since he could not sell the property as including a home because no one would want a house that small. Ricky Tobe Simpson asserted that Brooks County is the poorest county in the State. After several minutes of questions and comments including why must he pay school taxes, why he cannot receive more than one homestead exemption and why Georgia farmland is being sold to China, he returned to the residential structure not being a house.

Not having been presented with any evidence or indication of what a settlement would look like, the Board attempted to explain to Ricky Tobe Simpson that his property was valued uniformly and correctly.

At 5:36 p.m. Ricky Tobe Simpson and the Board of Assessors ended the settlement conference not having reached an agreement.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 1/10/2024 at 5:10 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/7/2024



